

WV State Auditor - Local Government Services Division - Review Sheet

County: PLEASANTS

Fiscal Year: 2015 - 2016

Contact: Julie Richard

Phone No: 304-684-7861

Original
General
Fund

Revised
General
Fund

Original
Coal
Fund

Revised
Coal
Fund

REVENUES

295	Nonspendable Fund Balance	-	-	-	-
296	Restricted Fund Balance	-	-	-	-
297	Committed Fund Balance	-	-	-	-
298	Assigned Fund Balance	-	-	5,000	21,315
299	Unassigned Fund Balance	600,000	988,541	-	-
301-01	Property Tax Current Year	3,194,289	3,194,289	-	-
301-02-05	Prior Year Taxes	33,000	33,000	-	-
301-06	Supplemental Taxes	4,000	4,000	-	-
301-07	Surplus	-	-	-	-
301-08	Del. & Non-entered Land Fund	-	-	-	-
301-09	Redemption from State Auditor	-	-	-	-
301-10	Prior Years Fifth & Other Prior years	-	-	-	-
301-11	Tax Lien Surplus	-	-	-	-
301-12	Tax Loss Restoration	-	-	-	-
301-90	Property Tax - Excess Levy	-	-	-	-
301-91	Property Tax - Excess Levy	-	-	-	-
301-92	Property Tax - Excess Levy	-	-	-	-
302	Tax Penalties & Interest	34,000	34,000	-	-
303	Dog Taxes	700	700	-	-
304	Property Transfer Tax	35,000	35,000	-	-
305	Coal Severance Tax	N/A	N/A	15,000	15,000
306	Gas & Oil Severance Tax	15,000	15,000	-	-
307	Horse & Dog Racing Tax	-	-	-	-
308	Wine & Liquor Tax	-	-	-	-
309	Hotel Occupancy Tax	-	-	-	-
310	Waste Coal	-	-	-	-
311	Payment in-Lieu of Taxes	320,000	320,000	-	-
312	Synthetic Fuel Tax	-	-	-	-
313	Miscellaneous Energy Tax (Coal Bed Methane)	-	-	-	-
317	Licenses	-	-	-	-
318	Building Permits	50	50	-	-
319	Miscellaneous Permits	30	30	-	-
322	Federal Grants	-	-	-	-
323	State Grants	-	-	-	-
324	Other Grants	-	-	-	-
325	Federal Payment in Lieu of Taxes	500	500	-	-
327	Charges for Services	100	100	-	-
328	Magistrate Court Clerk	-	-	-	-
329	Sheriff's Service of Process	2,700	2,700	-	-
330	Sheriff's Earnings	2,700	2,700	-	-
331	County Clerk's Earnings	120,000	120,000	-	-
332	Circuit Clerk's Earnings	9,000	9,000	-	-
333	Prosecuting Attorney's Earnings	200	200	-	-
334	Accident Reports	-	-	-	-
335	Motor Vehicle License Fee	2,000	2,000	-	-
336	Map Sales	-	-	-	-

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		Original	Revised	Original	Revised
		General	General	Coal	Coal
		Fund	Fund	Fund	Fund
337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	59,000	59,000		-
340	Rents & Concessions	-	-		-
341	Landfill/Incinerator Fees	-	-		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	-	-		-
345	Emergency Services Fees	-	-		-
346	Emergency 911 Fee	-	-		-
347	Special Patrol/Security Systems	-	-		-
348	Franchise Agreement	1,000	1,000		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	3,500	3,500		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	9,000	9,000		-
365	Interest Earned	600	600	-	-
366	Miscellaneous Revenue	7,500	7,500		-
367	Sheriff's Commission	11,600	11,600		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	60,000	60,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	3,500	3,500		-
373	Video Lottery	15,000	15,000		-
374	Planning Commission Revenue	-	-		-
375	Sale of Materials	-	-		-
376	Royalties	-	-		-
377	Sale of Bonds	-	-		-
378	Proceeds from Bond Restructuring	-	-		-
379	Lease Purchase Revenue	-	-		-
380	Contributions/Transfer from Other Entities	-	-		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	25,000	25,000	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	-		-
390	Emergency 911 Reimbursement	435,700	435,700		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	-	-		-
394	General School Reimbursements	30,000	30,000		-
395	Magistrate Court Reimbursements	5,000	5,000		-
396	Worthless Check Reimbursements	3,000	3,000		-
397	Payroll Reimbursements	244,083	244,083		-
398	Transfers from Rainy Day Funds	-	-		-

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Fiscal Year:	2015 - 2016	Original	Revised	Original	Revised
Contact:	Julie Richard	General	General	Coal	Coal
Phone No:	304-684-7861	Fund	Fund	Fund	Fund
399	Transfers Assessor's Valuation Fund	95,062	95,062		-
Total Revenues		5,381,814	5,770,355	20,000	36,315
General Government Expenditures					
401	County Commission	1,277,148	1,422,177	3,500	19,815
402	County Clerk	320,791	323,875	-	-
403	Circuit Clerk	178,141	178,141	-	-
404	Sheriff - Treasurer	287,769	287,769	-	-
405	Prosecuting Attorney	245,675	247,675	-	-
406	Assessor	214,914	214,914	-	-
407	Assessor's Valuation Fund	95,062	95,062	-	-
408	Statewide Computer Network	26,230	26,230	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	96,263	96,263	-	-
413	Elections - County Clerk	45,417	45,417	-	-
415	Magistrate Court	3,600	3,600	-	-
416	Circuit Court	11,000	11,000	-	-
417	County Administrator	44,337	44,337	-	-
418	Purchasing Department	1,500	1,500	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	181,875	181,875	-	-
425	Other Buildings	21,500	21,500	16,500	16,500
426	Printing	-	-	-	-
427	Microfilm	1,500	1,500	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	1,545	1,545	-	-
430	Community Development	-	-	-	-
431	Economic Development	20,000	20,000	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information Systems (GIS)	-	-	-	-
434	Airports	-	-	-	-
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	-	-	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	-	-	-
443	State Grants	-	14,000	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

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Phone No:	304-684-7861		Fund	Fund	Coal
					Fund
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
696	Transfer to Financial Stabilization Fund	-	-	-	-
697	Contributions to Comms/Authorities	5,000	5,000	-	-
698	Transfers/Reimbursements	-	-	-	-
699	Contingencies - Not to Exceed 10% of Budget	-	-	-	-
Total General Government Expenditures		3,079,267	3,243,380	20,000	36,315
Public Safety Expenditures					
700	Sheriff - Law Enforcement	408,696	408,696	-	-
701	Sheriff - Service of Process	4,000	4,000	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	115,000	115,000	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	7,559	7,559	-	-
711	Emergency Services	-	-	-	-
712	Communication Center	435,700	435,700	-	-
713	Fire Department	40,000	40,000	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	90,000	90,000	-	-
716	Dog Warden/Humane Society	15,000	15,000	-	-
717	Central Garage	-	-	-	-
718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Block Grant	-	-	-	-
722	Public Safety Grant	-	-	-	-
723	Public Safety Grant	-	-	-	-
724	Public Safety Grant	-	-	-	-
725	Public Safety Grant	-	-	-	-
726	Public Safety Grant	-	-	-	-
727	Public Safety Grant	-	-	-	-
728	Public Safety Grant	-	-	-	-
729	Public Safety Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	-	-	-	-
732	Rapid Response	-	-	-	-

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	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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733 Mapping and Addressing	-	-	-	-
734 Local Emergency Planning Commission	-	-	-	-
735 Project Lifesaver	-	-	-	-
736 K-9	-	-	-	-

Total Public Safety Expenditures	1,115,955	1,115,955	-	-
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Health & Sanitation Expenditures

800 Local Health Department	10,000	10,000	-	-
801 Mental Health	10,000	10,000	-	-
802 Other Health Programs	-	-	-	-
803 Hospital	-	-	-	-
804 Dental Clinic	-	-	-	-
805 Vital Statistics	-	-	-	-
806 Sewer	-	-	-	-
807 Storm Sewer	-	-	-	-
808 Solid Waste Authority	10,000	10,000	-	-
809 Water	290,001	290,001	-	-
810 Garbage Department	-	-	-	-
811 Landfill/Incinerator	-	-	-	-
812 Recycling Center	-	-	-	-
813 Litter Control	-	-	-	-
814 Federal Grants - H&S	-	-	-	-
815 State Grants - H&S	-	-	-	-

Total Health & Sanitation Expenditures	320,001	320,001	-	-
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Culture & Recreation Expenditures

900 Parks & Recreation	373,458	375,458	-	-
901 Swimming Pools	68,050	74,050	-	-
902 4 - H Camp	3,500	3,500	-	-
903 Arts & Humanities	-	-	-	-
904 Museum Commission	-	-	-	-
905 Fair Associations/Festivals	15,000	15,000	-	-
906 Youth Camp	-	-	-	-
907 Summer Youth Program	-	-	-	-
908 Community Center	61,387	61,387	-	-
909 Historical Commission	-	-	-	-
910 Civic Promotion	-	-	-	-
911 Visitor's Bureau	-	-	-	-
912 Travel Council	-	-	-	-
913 Beautification	-	-	-	-
914 Rails to Trails	-	-	-	-
915 Hotel/Motel Promotion of Tourism	-	-	-	-
916 Library	35,145	38,088	-	-
917 Law Library	8,000	10,000	-	-
918 Federal Grants	-	-	-	-
919 State Grants	-	2,145	-	-

Total Culture & Recreation Expenditures	564,540	579,628	-	-
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Social Services Expenditures

950 Social Services	-	-	-	-
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	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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951	Human Resources	-	-	-	-
952	Senior Citizens	282,051	282,051	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-

Total Social Services Expenditures	282,051	282,051	-	-
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Capital Projects Expenditures

960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	13,663	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	34,477	-	-
987	Courthouse	20,000	40,000	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	6,200	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	135,000	-	-
999	Streets and Highways	-	-	-	-

Total Capital Projects Expenditures	20,000	229,340	-	-
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Original
General
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Revised
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Original
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Revised
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SUMMARY

General Government Expenditures	3,079,267	3,243,380	20,000	36,315
Public Safety Expenditures	1,115,955	1,115,955	-	-
Health & Sanitation Expenditures	320,001	320,001	-	-
Culture & Recreation Expenditures	564,540	579,628	-	-
Social Services Expenditures	282,051	282,051	-	-
Capital Projects Expenditures	20,000	229,340	-	-
GRAND TOTAL ALL EXPENDITURES	5,381,814	5,770,355	20,000	36,315
TOTAL REVENUES	5,381,814	5,770,355	20,000	36,315
Out of Balance	-	-	-	-